

COUNTY OF BERNALILLO, NEW MEXICO
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST FIVE FISCAL YEARS
(modified accrual basis of accounting)

	2006	2005	2004	2003	2002
Revenues					
Taxes:					
Property	\$ 94,942,222	\$ 97,608,049	\$ 93,534,299	\$ 80,964,409	\$ 80,247,802
Sales	74,565,522	55,548,897	38,725,557	36,663,056	34,486,698
Motor vehicle	4,132,542	3,608,463	3,547,419	3,373,650	3,506,553
Cigarette	5,707	5,511	6,477	5,343	4,567
Gas	1,964,503	1,680,496	1,553,716	1,560,909	1,531,929
Intergovernmental	41,366,969	36,931,650	45,643,875	27,886,595	25,177,230
Licenses and permits	4,838,500	4,174,138	5,104,429	4,761,522	3,069,578
Fees for services	25,857,034	17,175,208	11,500,180	10,655,392	8,482,887
Investment income	9,043,065	6,952,564	5,184,585	6,067,056	6,218,519
Miscellaneous	13,182,736	10,845,578	11,090,075	3,527,306	4,162,361
Total revenues	<u>269,898,800</u>	<u>234,530,554</u>	<u>215,890,612</u>	<u>175,465,238</u>	<u>166,888,124</u>
Expenditures					
General government	40,984,541	42,217,400	35,748,909	36,742,351	40,379,744
Public works	26,839,945	17,673,512	15,907,897	10,810,538	8,293,762
Public safety	96,369,043	79,712,958	72,075,141	63,439,842	57,119,239
Health and welfare	18,253,158	18,393,227	18,016,551	17,521,345	18,389,976
Culture and recreation	11,742,718	10,444,279	10,508,127	10,160,201	9,675,464
Capital outlay	38,355,698	33,022,775	19,836,585	23,787,171	39,783,062
Debt service:					
Principal	11,632,060	9,562,282	11,167,181	11,364,557	16,267,720
Interest	14,831,868	14,928,663	14,294,518	14,055,522	13,246,615
Bond issuance cost	643,458	68,712	329,926	201,479	-
Total expenditures	<u>259,652,489</u>	<u>226,023,808</u>	<u>197,884,835</u>	<u>188,083,006</u>	<u>203,155,582</u>
Excess (deficiency) of revenues over expenditures	<u>10,246,311</u>	<u>8,506,746</u>	<u>18,005,777</u>	<u>(12,617,768)</u>	<u>(36,267,458)</u>
Other financing sources (uses)					
Transfers in	27,045,866	17,554,672	35,274,967	13,156,077	12,203,169
Transfers out	(27,045,866)	(17,354,672)	(35,074,967)	-	(12,203,169)
Long-term note issued	7,401,160	-	-	-	-
Bonds issued	6,466,000	3,029,000	22,210,000	16,400,000	4,600,000
Refunding bonds issued	56,425,000	-	-	11,290,000	-
Payment to refunding bond escrow agent	(60,879,651)	-	-	(11,125,802)	-
Discount on bonds issued	(413,689)	(22,718)	(16,117)	-	-
Premium on bonds issued	4,888,617	-	-	24,849	-
Total other financing sources (uses)	<u>13,887,437</u>	<u>3,206,282</u>	<u>22,393,883</u>	<u>29,745,124</u>	<u>4,600,000</u>
Net change in fund balances	<u>\$ 24,133,748</u>	<u>\$ 11,713,028</u>	<u>\$ 40,399,660</u>	<u>\$ 17,127,356</u>	<u>\$ (31,667,458)</u>
Debt service as a percentage of noncapital expenditures	11.05%	12.29%	14.39%	15.49%	18.07%